



CPA The Ohio Society of Certified Public Accountants

VOICE

November
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2018

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NOW REQUIRED TO REPORT
ELDER ABUSE

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CPAs are integral to the success of Ohio's economy

As the year ends, it's natural to reflect on the trajectory of the past 12 months. And when I consider the state of Ohio's economy in 2018, it's clear the difference our members have made in the business environment is substantial. I recently visited communities across the state to present *Advance*, our complimentary CPE presentation for members, where I spoke about the economy and much more.

Consider unemployment: Ohio's unemployment rate is 4.6% as of October, according to the Ohio Department of Job and Family Services. Even more exciting, the 2018 job growth rate was more than triple that of 2017. Jobs are being added around the state, such as:

- A new Facebook data center in New Albany will mean 100 new jobs.
- Amazon's North Randall distribution center will bring 2,000 jobs.
- Kroger Co. in Greater Cincinnati will bring 400 new jobs.

And Ohio's thriving business community is gaining attention. The Buckeye state moved up one spot in this year's annual standings of *Chief Executive* magazine's "Best States for Business" list, earning praise for "sharp diversification into biohealth, tech and innovative industries."

Forbes ranked Ohio the 14th best state to do business. The magazine also named Columbus and Cincinnati in the list for the top 10 rising cities for startups.

CPAs are getting involved in state legislation, too. Through your input and our relationships with legislators, our government relations team advocates for policies that make sense for Ohio's business community.

But a CPA's role isn't getting any easier, and in fact, it's quite the opposite. That's why OSPCA is here, to help you navigate changes to thrive in your career. On page 14 we're discussing the new law that requires CPAs to become mandatory reporters of elder abuse, and how it actually works. In a politically tense climate that can make even the most innocuous conversations turn ugly, we're detailing on page 8 what free speech means in the workplace.

A key driver in the success of Ohio's economy is the accounting profession's role as trusted business advisers. The day-to-day and long-term insights you provide to your company are all steps in the right direction for the state. Your business development and problem-solving skills are what enable you to ensure your company is making the most innovative and prudent decisions.

At The Ohio Society of CPAs, we're already mapping out ways we can continue to support our members advancing the state of business in 2019. And judging by the recent reports of Ohio's economy, the future is promising.



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Audit quality update – Professional competency

Is it time to update the profession's CPE requirements?

By Laura Hay, CPA, CAE

Professional competency and due care are requirements of the CPA profession to provide quality services to the public. With today's pace of change in technology, globalization and regulation, the half-life of the CPA's knowledge is much shorter than it has ever been. What got us there yesterday, without continuous cultivation, won't give us what we need to deliver value for the future.

"Left untended, knowledge and skill, like all assets, depreciate in value – surprisingly quickly."

- David Maister, business author

Competency is acquired in a variety of ways, and research in the accounting profession has focused on how to better measure outputs over inputs. As businesses seek ROI, it is easy to focus on cost and compliance of employee education and forget to measure the Return on Learning – tying learning to business strategies to increase value.

Having a regulatory model for how the profession obtains competency can drive a disconnect between accumulating mandatory CPE credits in the most convenient and cost-effective manner, versus selecting activities that provide real learning. To address this priority, employers are moving from

simply monitoring compliance to establishing curriculum frameworks that identify gaps between development goals and areas of specialty that need to be addressed, and employees' current knowledge.

One of these gaps that is receiving significant global attention is the relationship between professional competence and audit quality. Several significant initiatives are making a difference. Of note, the Enhancing Audit Quality efforts of the AICPA and its Audit Quality Centers have increased the tools, resources, and networks available to CPAs to obtain the competence necessary to perform high quality audits. Recent enhancements to licensure, discipline and peer review have strengthened the profession's self-regulatory effectiveness. But weaknesses of these initiatives are that discipline and peer review are after-the-fact, and CPAs can self-select into preventive behaviors.

Taking a fresh look at the technical CPE requirement

A task force of OSCPA's Professional Ethics Committee has been exploring how the profession can take the lead in practices to **perform quality audits the first time – every time**. One of the task force's recommendations relates to the CPE requirement for credits in accounting and auditing.



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The technical component of the CPE requirement differs by state. Ohio currently requires 24 credits of accounting and auditing (A&A) CPE in each three-year reporting cycle for CPAs in public accounting who work on attest engagements, and 24 credits of tax CPE for CPAs in public accounting who work on tax engagements. It's important to note that these are minimum levels for licensing; they do not assure that professionals will have the competence to perform a given engagement.

In ethics enforcement, the committee observed that in many cases of significant audit deficiencies, a high proportion of the CPA's continuing education is in tax, and the A&A requirement does not have to specifically relate to the CPA's practice. In the AICPA's enhanced oversight of government audits in the peer review program, while they did not find a statistical correlation between audit quality and total A&A hours, they did find a spike in non-conforming engagements for those who obtained fewer CPE credits specific to government audits.

Recommendation:

The committee is recommending that the OSCPA Executive Board advocate with the Accountancy Board of Ohio to review the technical requirements within the CPE rules. Specifically, the committee recommends:

- Increasing the A&A requirement from 24 credits every three years to 36 credits every three years for CPAs performing audits

- Require CPE specific to the industry for CPAs performing audits in specialized industries (including government and employee benefit plan audits)

Some committee responses to frequently asked questions follow:

Is it an appropriate role for OSCPA to advocate for greater regulation of the profession that it represents?

This really isn't increased regulation; the 120-hour total requirement would remain unchanged. It is, however, an effort to more specifically tailor the requirement to the specific composition of each firm's practice. As such, it merely reflects the increasing specialization that we're seeing in practice. This is consistent with OSCPA's mission "to empower CPAs and related professionals to drive value as trusted business advisers by fostering professional ethics and integrity, building community, and advocating for members and those they serve." Our leadership drives a premier business climate, helping CPAs deliver quality work and be trusted business advisers.

In a political environment encouraging reducing barriers to work, is this the right timing to advance this recommendation?

Again, this is not additional regulation, but an attempt to reflect market conditions in the composition of the existing requirements. By voluntarily improving existing regulations, the profession would be sending a clear message that the public

interest is paramount. The recommendation does not increase the cost or total credits per reporting cycle of 120; instead it recommends a reallocation within the 120 to more directly relate to the work the auditor is doing. There is no change recommended in the CPE requirements for CPAs who do not perform audits.

Will adopting a technical requirement in Ohio that is greater than surrounding states be anti-competitive, perhaps causing firms to locate outside of the state?

In initial exposure of this recommendation to OSCPA membership groups, most CPAs performing audits responded that they are already obtaining more than the current 24 credit hour requirement to stay current. Ohio should serve as a leader in championing and modeling CPE reform nationally.

Isn't the number of credit hours arbitrary?

The existing CPE requirement for 120 hours every three years was arbitrary when first established and has not been revisited in decades to account for dramatic changes in accounting and auditing standards, increased regulation and specialization in the profession.

Wouldn't a more appropriate role for OSCPA be serving as a convener and facilitator for referral, networking and education in areas where practice deficiencies have been identified?

OSCPA continues to refine its educational offerings to address patterns of deficiencies that the profession identifies. A weakness of stopping at this stage is self-selection: will those who need the knowledge participate?

The committee emphasizes it is important that the profession establish high standards to continue to serve the vital roles of protecting the public trust and investor confidence. Doing so will allow it to fulfill another duty: that of promoting the integrity and relevance of the credential.

Request for you

The OSCPA Executive Board is seeking member feedback on the proposal. Contact Laura Hay, staff liaison to the committee, at **614.764.2727** or **Lhay@ohiocpa.com** to share your thoughts.

Laura Hay, CPA, CAE, is executive vice president of The Ohio Society of CPAs.



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Reminder: Ohio CPAs must earn and report a minimum of 20 hours each year.

Have questions? Contact us at **OSCPA@ohiocpa.com** or **614.764.2727**.



business & industry



What speech is protected in the workplace?

By Emily Franchi

Can employees really say what they want about what they believe when they're at work? After all, it is a free country, right? The answer is yes. And no.

Many employees believe their right to free speech under the First Amendment protects them from adverse employment actions taken against them when they speak their mind about personal beliefs (such as religious beliefs, political beliefs, etc.) in the workplace. While the First Amendment does protect a person's freedom of speech, the protection is to prevent the government from suppressing a person's right of speech or restricting what a person can or cannot say in a public forum. Unless the government is the employee's employer, the First Amendment does not apply the same way in a work environment.

An employer does have the right to ask employees to focus on their work while in the office and to refrain from discussion that could lead to an emotionally charged conversation. Employers should be careful, though, to apply the rules uniformly and not favor one employee and his or her opinion or beliefs over another. Discrimination based on religion or political affiliation is illegal, but an employer always has the right to request that employees refrain from discussion that is not appropriate in the workplace. Employers also have the right to require employees to remain civil toward each other, and conversations about politics or religion can often spark an argument or a heated discussion.

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NLRA-protected activity

Employees are free to discuss wages, working hours and conditions with co-workers, as those types of conversations are considered protected activity, not under the First Amendment, but rather under the National Labor Relations Act (NLRA). Employees should be able to participate in such conversations without the fear of retaliation, provided they are not bullying, harassing or discriminating against one another in the course of their discussions, and they are engaging in “concerted activities” for their “mutual aid or protection.” Employees participating in these conversations should be mindful to avoid suggesting they are speaking on behalf of others.

Imagine a situation in which a CPA firm employee found a

spreadsheet on the copier with information relating to post-tax season bonus payments. Understandably, he would be upset if he realized his co-worker, who had far less seniority and had consistently not worked the extra hours that season, earned a substantially higher bonus. Suppose he shared the confidential payroll information with others in his department and then took to his Facebook page, claiming the firm had unfair pay practices and the partners had allowed the higher bonus because his co-worker had engaged in an affair with one of the married partners, eventually sharing the information on the firm’s Facebook page.

Suppose that, while this incident ultimately resulted in the firm revising its bonus payout criteria, the firm also terminated the employee. If so, he would not have been



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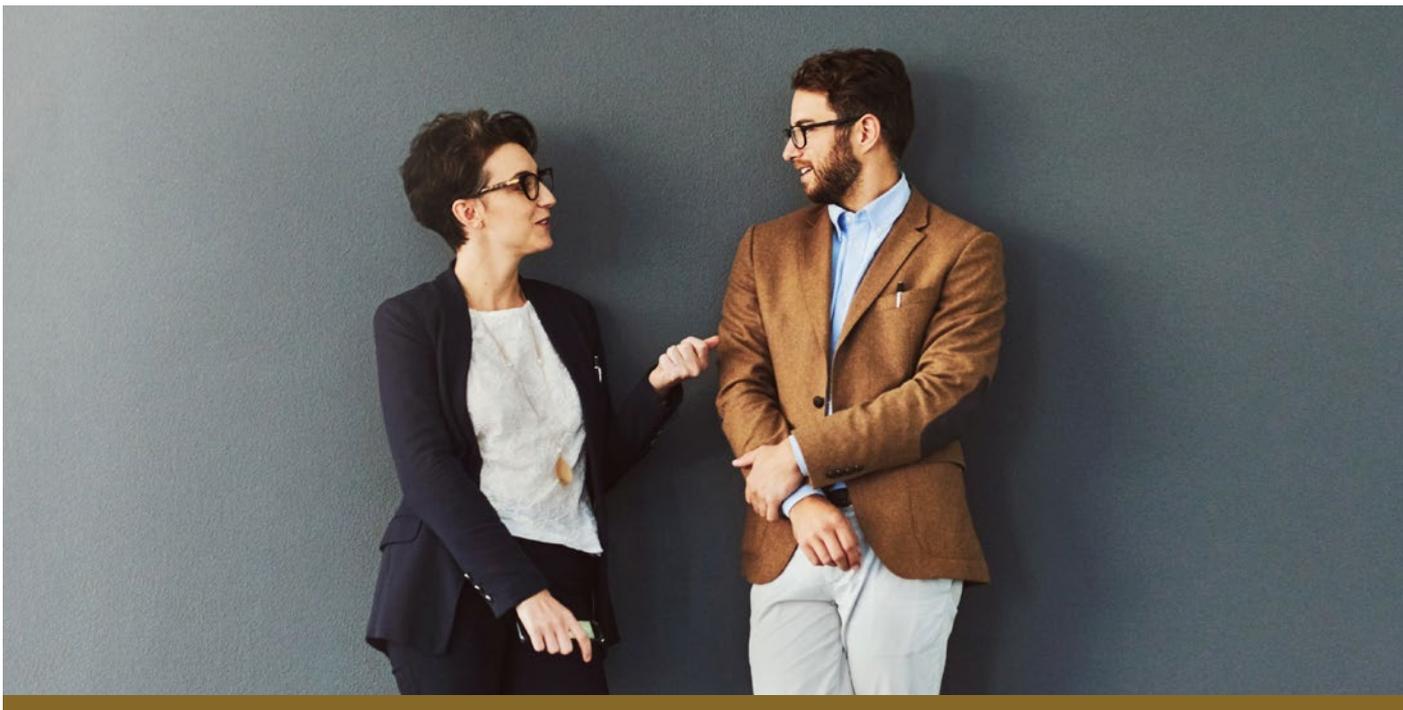
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terminated for raising the issue, but rather for how he went about it: for making unauthorized edits to the firm’s Facebook page when he did not have administrator rights. Therefore, the NLRA would not have offered protection for his behavior. Had he stopped at sharing the information with other employees and then approached management as a group, his actions would have been protected under the NLRA.

The Google case: protected or harmful speech?

Just this past summer, an engineer for Google was fired for expressing his beliefs about women in the tech world. After he posted a 3,000-word memo titled, “Google’s Ideological Echo Chamber” on a company internal meme network, Google’s response clearly expressed that the opinions of the employee did not mirror those of the company and were completely against the ideology supported by Google. Regardless, the question remains: Did the employee have the right to share his beliefs with the entire organization?

There are those who believe the memo highlighted the concerns the employee had about Google’s diversity program, which he thought resulted in exclusion versus inclusion, and, ultimately, discrimination. Let’s not forget that the NLRA provides protection for employees participating in conversations about wages, hours and working conditions, provided the conversations are for “mutual aid or protection.” Certainly, in this case, one could argue that this employee’s

concerns about discrimination could very well fall into that category.

Yet, the tech giant terminated him for crossing the line by advancing harmful gender stereotypes. In January, the engineer filed a class action lawsuit against Google, claiming the company unfairly discriminates against white, conservative men. Employers should note how this case plays out, since the decision might have wide ranging



implications on employee speech in the workplace. Staying ahead of the game is critical. Creating policies that outline boundaries is paramount, and more importantly, it's imperative management "walk the walk" and model appropriate workplace behavior.

Emily Franchi is a loss prevention specialist for employment practices with CAMICO (www.camico.com). She provides CAMICO firms that have Employment Practices Liability

coverage with support on a variety of human resources management issues, focusing on employee relations and legislative compliance for the workplace. Franchi works with firms to reduce exposure to potential employment practices claims, and she provides education and assistance in creating professional work environments.

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FAST FACTS

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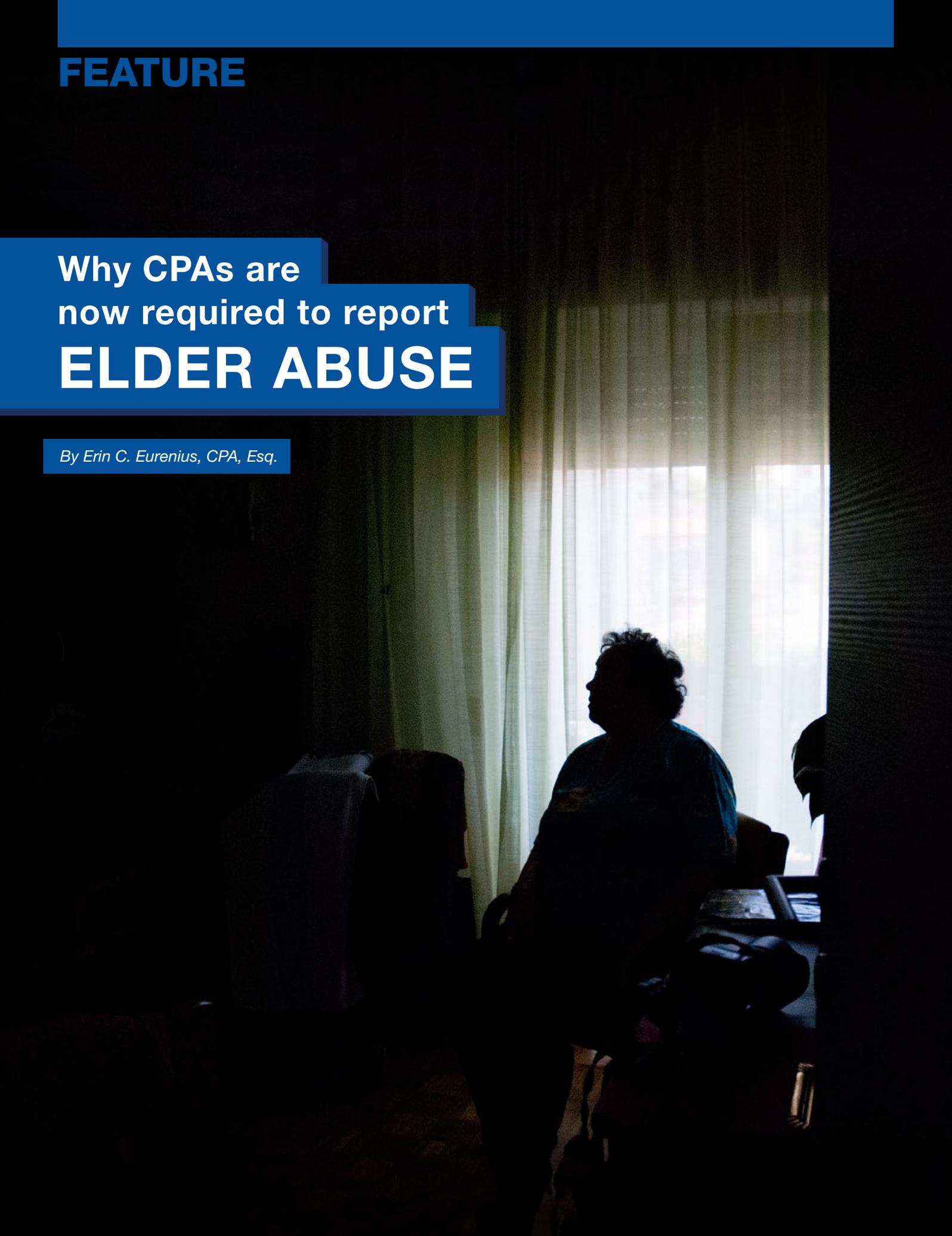
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FEATURE

**Why CPAs are
now required to report
ELDER ABUSE**

By Erin C. Eurenus, CPA, Esq.



As the traditional tax season approaches and you prepare your firm for the onslaught of tax clients, you should take a moment to incorporate new ideas to help some of your older clients.

Seniors are often targeted for financial exploitation and other forms of elder abuse. For those who elder abuse could apply to, Ohio law defines "adult" as a person who is age 60 or older, handicapped by the infirmities of aging or has a physical or mental impairment that prevents the person from providing for his or her own care or protection and resides in an independent living arrangement. There are many startling facts about elder abuse, but one that stands out is the number of unreported cases. According to the World Health Organization, one in 24 cases goes unreported. In Ohio, CPAs can assist in decreasing the number of unreported cases. As of Sept. 29, 2018, CPAs are included in the list of mandatory reporters of elder abuse under Ohio Revised Code Section 5101.63.

A mandatory reporter in the state of Ohio is required to immediately report to a county department of job and family services (CDJFS) if they have "reasonable cause to believe an adult is being abused, neglected, or exploited, or is in a condition which is the result of abuse, neglect or exploitation." What is important to note is professionals do not need to have evidence of the abuse. The reporter might need to assist the CDJFS to confirm the abuse is taking place. The CDJFS is the

legal agency to make the determination about elder abuse. It should be noted all reports to the CDJFS are confidential and not a public record. However, the reporter's information might be shared with Adult Protective Services, law enforcement, a county prosecutor or another CDJFS office. A report made to the CDJFS should contain the following information, according to ORC 5101.63:

- The name, address, and approximate age of the adult who is the subject of the report;
- The name and address of the individual responsible for the adult's care, if any individual is, and if the individual is known;
- The nature and extent of the alleged abuse, neglect, or exploitation of the adult;
- The basis of the reporter's belief that the adult has been abused, neglected, or exploited.

There are many different forms of elder abuse including self-neglect, neglect by others, exploitation, physical abuse, emotional abuse and sexual abuse. In 2017, the county JFS agencies across the state received 16,241 reports of abuse. Forty-five percent of those cases involved self-neglect. We might think of abuse involving random strangers who take advantage of seniors, but most often it is the seniors themselves who are no longer able to care for themselves. Many studies as to why elder abuse occurs cite caregiver stress and dominance as the main reasons for the abuse. When identifying elder abuse, look for two main indicators of abuse: physical and behavioral changes.





As you sit down with your senior client, take the time to have a conversation covering topics related to financial and non-financial matters. One of the first identifiers to look for is a disheveled appearance. Did your client always take the time to press his shirt and now it is wrinkled? Is your client properly grooming him or herself? Do you see marks on their skin? If you do notice changes in their appearance, ask for an explanation and see if it is plausible based on what you know about them. Next, take note of the client's behavior. Were they once outgoing and now subdued? Is there a reason for the change of behavior? Other identifiers can include the conversation itself. Are they getting out of the house the way they used to? Are they involved with their family? Do they attend activities? As you have these conversations, be aware of changes.

CPAs are in a prime position to combat the financial exploitation of seniors. Identify whether your client has a new companion. Watch to see how involved this person is with the senior. Is the companion suddenly making decisions for your client? If there is a new "friend" involved, it might behoove you to ask if there is a power of attorney document giving this person authority over your client's financial matters. You also might want to ask the friend to leave the room and speak to your client privately. Other warning signs to look out for include new investments and bank accounts. Examine whether the individual is receiving new 1099s they had not received in prior years. Without going too far in depth into your client's financial matters, you might be able to see if the new financial products seem reasonable. Were they sold an annuity that will not be fully annuitized until after they are 100 years old? Another indicator might be if there are new or different addresses listed on bank statements or other tax documents that are not the client's address. Be vigilant of these changes when working with vulnerable adults. Again, a mandatory reporter need not have all the evidence regarding the abuse or exploitation; the standard is reasonable cause.

If you do see changes, speak up. The senior might deny any allegations if you ask them directly. They might be embarrassed or fear some form of retaliation if they talk about the abuse.

Many clients might need the extra boost of confidence from you as their CPA to fully realize the magnitude of the abuse. There are statutory penalties for failing to report suspected elder abuse and this could include a fine of up to five hundred dollars.

Help vulnerable adults during this tax time and educate staff on what to look for in cases of elder abuse. It is possible to help the senior population remain safe and secure and meet the new mandatory reporting requirements.

Erin C. Eurenus, Esq. CPA, is a senior associate attorney at Butcher Elder Law.

Learn more at: Listen Up! You Are Now a Mandatory Reporter of Elder Abuse

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FAST FACTS

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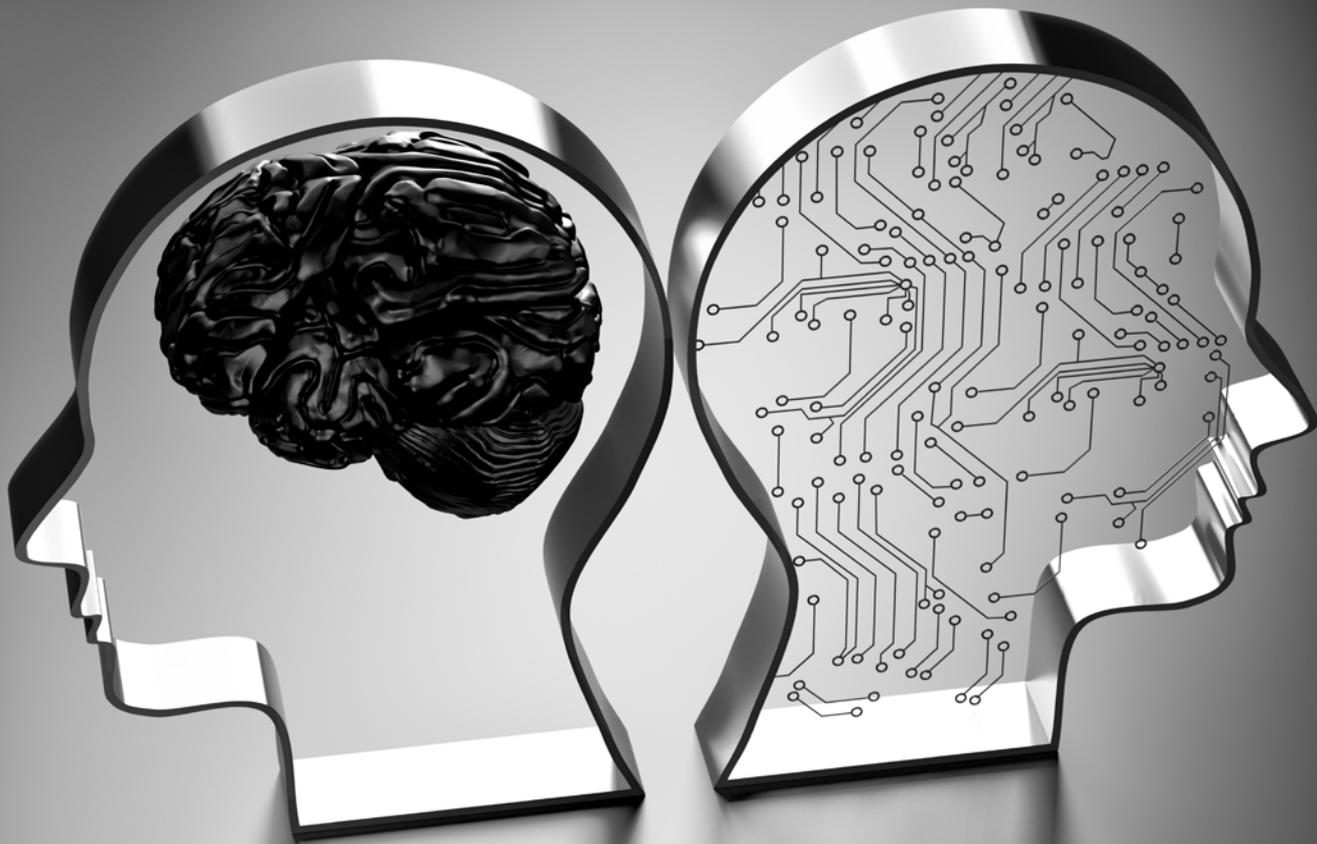
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The future is now: How to help your team navigate digital disruption

Accounting and finance teams sometimes resist change. It's understandable. After all, accuracy is essential in this field, and major changes to processes and the introduction of new ways of working could create additional stress and lead to costly mistakes.

However, resisting change is futile in an age of continuous and rapid digital disruption. Research conducted for *Benchmarking Accounting and Finance Functions: 2018*, a special report from Robert Half and Financial Executives Research Foundation, suggests the pace of technological change in accounting and finance organizations is

accelerating. Many organizations are expanding their use of automation and cloud computing — a move often motivated not only by a desire to increase efficiency, but also to keep pace with broader digital transformation initiatives underway at the company.

According to the Benchmarking report, accounting and finance functions are most commonly automating processes such as invoicing, data collection, financial report generation, and documentation storage and compliance. Some also see an opportunity to automate more complex processes such as financial planning and forecasting, especially as machine learning and artificial intelligence technologies continue to mature and become more widely used in businesses.

What can you do as a manager to help your staff successfully navigate and embrace digital disruption — and perhaps even assist in driving it? Try applying the following four strategies:

1. Explain the impact of the change

Get your team thinking about technological change not as a series of occasional disruptions, but a constant state. Also, instill the idea that this type of disruption can be a positive force rather than something to fear. For example, when adopting a new system or application, make clear how that technology will allow teams to work more efficiently. Further, explain how it will help them find more time to focus on higher-value projects they might find more challenging and interesting.

Paint a picture of how the department will operate post-change. Provide an overview of an average day, and explain what will be different, what will stay the same, and whether some job descriptions will evolve and how. When you help your employees understand how a change in technology will specifically impact their work and daily routine — especially for the better — they will be more likely to adapt to the change faster and with more enthusiasm.

2. Listen thoughtfully to employees' concerns

Listening to employee feedback is one pillar of successful change management. People on the ground often have the best understanding of how well a certain process is working and what the real impact of a change in technology might be. A good manager will take their staff members' comments and recommendations into full consideration.

You also need to know how to manage employees' objections to change decisively, but gracefully. Some complaints you hear will be valid, while others will be rooted in unnecessary worry or misunderstanding. For instance, your accountants may feel that a manual reconciliation process is the only way to be confident everything is done correctly. However, systems have improved and doing

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everything by hand is not the best use of your employees' time, especially as the company grows.

To help counter the fear of change, in this case, you could discuss how automated reporting would work and what plans are in place to ensure accuracy. Then, you could list all the positives, such as leaving more time for analysis and strategy.

3. Encourage staff to maintain relevant skills

Every wave of digital change has an impact on the relevancy of your workers' current skill sets. So, what technical and nontechnical skills are most important for accounting and finance professionals to possess as their organizations undergo digital transformation? According to the Benchmarking report, strong communication skills, experience with data analytics, and experience with enterprise resource planning systems all top the list.

Keep in mind that, for workers, a common fear of technological change is job loss. However, most companies surveyed for the Benchmarking report said digital transformation efforts are not having a significant impact on their staffing levels. Few organizations plan cutbacks, and

firms are more likely to expand their teams. Encouraging your employees to maintain in-demand skills will help ensure they keep adding value to your organization as it evolves. And if the business must reduce headcount down the road, the professionals who leave likely will be more marketable to other employers.



4. Provide support after the change

Change management failures are still a possibility after you implement a new system or process. Keep up communication with your employees during this critical time, and ensure they have what they need to succeed. For example, you might find you need to offer training to some or all team members. Or, you may need to engage extra support, such as consultants with specialized skills and expertise.

Remember, change management is ultimately about people. Your ability to affect change in your business requires the support and involvement of your workers. So, when team members step up to help you and their colleagues through the transition, be quick to acknowledge their efforts. And with each milestone achieved, take time to share and celebrate that success collectively. These are good practices not only for change management but staff management.

Accountemps, a Robert Half company, is the world's first and largest specialized staffing firm for temporary accounting, finance and bookkeeping professionals. Accountemps has 300 locations worldwide. More resources, including job search services and career advice, can be found at roberthalf.com/accountemps.

FAST FACTS

1. Resisting change is futile in an age of continuous and rapid digital disruption.
2. Think about technological change not as a series of occasional disruptions, but a constant state.
3. Listen to employee feedback to better understand how well a certain process is working and what the real impact of a change in technology might be.
4. Encourage employees to maintain in-demand skills to ensure they keep adding value to your organization as it evolves.
5. Change management failures are a possibility after implementing a new system or process; keep up communication with your employees during this critical time.

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Why you shouldn't skimp on professional development in 2019

By Jessica Salerno, OSCP senior content manager

Accounting is a learning profession, and that extends to professional development. As you prepare for what's to come in 2019, consider the areas where you want to grow and the difference it could make for your career.

All levels benefit from professional development

Whether you hold an entry-level or senior position, all employees can benefit from professional development. It simply looks different depending on your interests, experience and your company's priorities.

But there is one group that can be negatively impacted by ignoring professional development, said Greg Taylor, CPA, audit and consulting partner at Gilmore Jason Mahler, LTD.

"It's especially crucial for the younger generation and individuals who can't draw on years of experience," he said. He also mentioned the importance of critical thinking skills

for entry-level employees and how these employees need to consider new ways of approaching problems.

For managers, Taylor suggested they explore ways to be a better career adviser to others.

“You have to understand different personality types and understand how to manage different people based on that,” he said.

There is more than one way to learn

There are countless classes and seminars available where you can receive more instructional information on development. But professional development doesn't always mean workshops. There are other pathways to growth, such as volunteering in your local area.

“Community work where you're spending time outside the office makes you feel personally better and helps with interaction and communication skills,” Taylor said.

Finding a mentor, or becoming a mentor, can also be an excellent opportunity. The former allows you to learn from someone with years of experience, who can provide advice and be a support system as you grow in your career. The latter gives you the chance to share your hard-earned knowledge, and hear a different perspective from someone growing in their career.

Networking can be another way to develop and lead you to new opportunities, like business development.

“With networking you learn those skills in looking for opportunities and connecting with others and building those relationships,” Taylor said.

The pace of change demands you keep up

Change can occur in almost any aspect of business, which means you need to change, too.

In a recent *Accounting Today* survey, professionals listed the “adapting to rapid change” as one of their top two concerns, along with the impact of new technologies.

And a business can adapt to change only if its employees are changing first. Your professional development can make you more agile and ready to contribute because you've already strengthened your skillset.

If your organization is proactive about investing in staff development, don't wait for someone to approach you with learning opportunities. Reach out to your manager to ask how you can improve and share what you're interested in learning. Your boss may not know of your interest in a certain area and will appreciate your initiative.

The uncomfortable truth is if you're not actively learning, you're falling behind. That could mean behind your peers or your competition, but regardless, it could be harmful long term. You can't always control what happens in your career, but you can ensure you're prepared for whatever might come with professional development.



College student thrives in Foundation programs

By Jessica Salerno, OSCPAs senior content manager



Guidance during a college career can come from parents, mentors and even peers. For Kayla Keys, it came from The Ohio CPA Foundation.

“It’s amazing to see how much I’ve grown as a professional,” said the University of Akron senior.

Keys has attended ACAP-Ohio as a high schooler, ACLA as a college student and is now part of OSCPAs college ambassador program. She said she’s always been outgoing and involved in a variety of different organizations throughout her academic career, but attributes much of her professional skill-set growth, such as networking, to her Foundation program experience.

“If I’m sitting in class, I am introducing myself to the teacher to let them know I’m going to be engaged,” she said. “Even as a student, that gives you the opportunity to be engaged as a professional, because you get so many more opportunities through those connections.”

Keys found her way to accounting through her passion for dance. While searching for a major that would lead to a stable career, she thought she

could work as an accountant for a dance studio.

From there she considered other career paths, like becoming a budget analyst for a local arts program, but now would like to work for a public accounting firm that specializes in nonprofits.

“I’m trying to find a way to stimulate my education but stay connected to what I really love, which is the arts, children and nonprofits,” Keys said.

While attending the various Foundation programs, Keys said she began to recognize familiar faces and found a community of support along with invaluable connections. Those connections have served as a helpful sounding board for her career decisions once she graduates.

“Everyone has a different opinion and I’ve been learning from them all and analyzing what works best for me,” she said.

The Foundation programs Keys has attended are available at no cost to the students who attend, which she said made all the difference.

“I come from a low-income family,” she

said. “I would not be able to pay for experiences like these. So, for me to benefit from this and not having to pay for it means so much.”

Keys said she’s excited for her time as a college ambassador this school year and to speak with students who might not know about the opportunities available to them with accounting. She said she can relate to others who feel unsure of what steps to take in the future.

“It’s not always about looking for something,” Keys said. “It’s about putting yourself out there and connecting with people, which is what I’ve learned from OSCPAs.”

Go to www.ohiocpafoundation.org to learn how you can support The Ohio CPA Foundation and other student outreach initiatives.



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Lori Kaiser, CPA



Karyn M. Sullivan, CPA

AKRON

Karyn M. Sullivan, CPA, Chief Operating Officer at Bober Markey Fedorovich, has been selected as a member of the Leadership Cleveland Class of 2019.

CLEVELAND

Gary J. Previts, CPA, received the 2018 American Accounting Association Lifetime Service Award.

Skoda Minotti has been named one of Accounting Today's Best Accounting Firms to Work For in 2018. This is the fifth consecutive year that the firm has been named to the list.

COLUMBUS

Walt Eckert, CPA, CVA, has joined Blue & Co. as a director in its tax practice.

DUBLIN

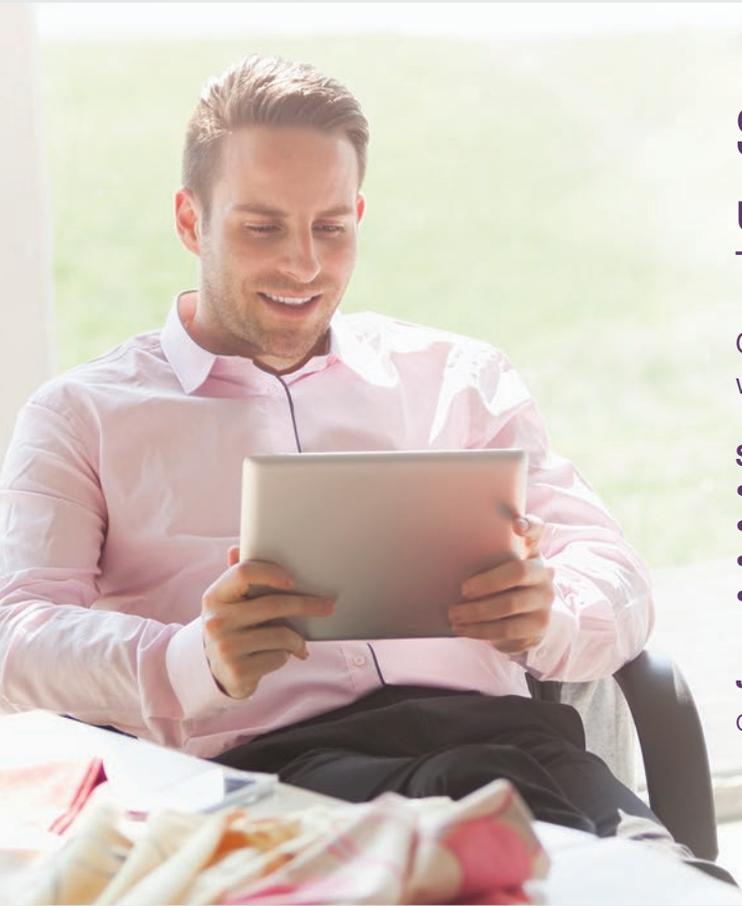
Nathan Esselburn, CPA, of Rea & Associates graduated from the Dublin Ohio Leadership Program.

NEW PHILADELPHIA

Renee West, SHRM-SCP of Rea & Associates earned her Predictive Index certification.

POWELL

Lori Kaiser, CPA, CEO at Kaiser Consulting, has been appointed to the Board of Trustees of Capitol Series Trust sponsored by Ultimus Fund Solutions, LLC.



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VOICE

Self-Assessment Exam

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1. Take the exam as an open-book test, recording your answers on the answer sheet by filling in the appropriate circle (pen or pencil is fine).
2. Then, fill out the registration information. Check payment must be submitted with the exam. Please print clearly.
3. Mail this page, along with your payment, in an envelope to: **The Ohio Society of CPAs CPA Voice Exam, 4249 Easton Way, Suite 150, Columbus, OH 43219.**

Self-Assessment Exam Results

Respondents taking the exam online receive their results immediately. Respondents who pass with a grade of 70% or better receive one hour of CPE credit in specialized knowledge, as approved by the Accountancy Board of Ohio.

ANSWER SHEET

- | | | | | | | | | | |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1. | (a) | (b) | (c) | (d) | 7. | (a) | (b) | (c) | (d) |
| 2. | (a) | (b) | (c) | (d) | 8. | (a) | (b) | (c) | (d) |
| 3. | (a) | (b) | (c) | (d) | 9. | (a) | (b) | (c) | (d) |
| 4. | (a) | (b) | (c) | (d) | 10. | (a) | (b) | (c) | (d) |
| 5. | (a) | (b) | (c) | (d) | 11. | (a) | (b) | (c) | (d) |
| 6. | (a) | (b) | (c) | (d) | 12. | (a) | (b) | (c) | (d) |

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Audit Quality Update- Professional Competence: Is it time to update the profession's CPE requirements?

1. Employers are moving from monitoring whether staff are meeting their continuing education requirements to:

- A. requiring all staff to take a set of common continuing education courses.
- B. establishing curriculum frameworks that identify gaps between development goals and areas of specialty that need to be addressed and a staff member's current knowledge.
- C. moving away from on-site continuing education and more to on-line offerings.
- D. pushing staff to take "credential based" continuing education.

2. The Ohio Society of CPAs Professional Ethics Committee is recommending:

- A. that the required number of continuing education hours to be licensed increase to 130 hours every 3 years.
- B. increasing the number of accounting and auditing continuing education hours from 24 hours to 40 hours every three years for CPAs performing any type of attest services.
- C. requiring CPAs who perform audits in specialized industries take continuing education courses specific to that industry.
- D. Both answer B and answer C are correct.

What speech is protected in the workplace?

3. Employers can:

- A. universally restrict employees from talking while at work.
- B. ask employees to focus on their work while in the office and to refrain from any discussion that could lead to emotionally charged conversations.
- C. favor one employee over another when enforcing rules related to workplace speech.
- D. not restrict employee speech under the First Amendment to the Constitution.

4. Under the National Labor Relations Act, employees are free to discuss certain work-related issues with co-workers. These include:

- A. wages and disagreements with the boss.
- B. working conditions and certain personal issues.
- C. working hours and working conditions.
- D. issues related to the manner in which the company operates its foreign subsidiaries.

CPAs are now required to report elder abuse

5. Ohio law considers someone an "adult" if he or she is:

- A. 65 or older.
- B. 62 or older or collecting social security.
- C. unable to take care of him or herself regardless of age.
- D. 60 or older.

6. Effective _____ CPAs will become mandatory reporters of elder abuse under Ohio Revised Code 5101.63.

- A. Jan. 1, 2019
- B. Jan. 1, 2020
- C. Sept. 29, 2018
- D. Jan. 1, 2018

7. An individual who is considered a mandatory reporter of elder abuse in the State of Ohio is required to:

- A. immediately report elder abuse to the CDJFS when she has reasonable cause to believe that an adult is being abused, neglected or exploited or is in a condition which is the result of abuse, neglect or exploitation.
- B. immediately report to the Ohio Department of Jobs and Family Services the name of any adult that she believes can no longer take care of herself.
- C. maintain documentation regarding any reports of elder abuse.
- D. take course work to be able to recognize elder abuse.

8. The Ohio Revised Code requires that reports made of elder abuse contain all of the following except:

- A. the name, address and approximate age of the adult who is the subject of the report.
- B. the name and address of the individual responsible for the adult's care.
- C. a questionnaire which must be completed by the abused adult and provided to the mandatory reporter of elder abuse.
- D. the basis for the mandatory reporter's belief that a specific adult has been abused, neglected or exploited.

9. There are two main indicators of elder abuse. Which of the following represents one of these indicators?

- A. A change in residence
- B. Changes in physical appearance
- C. Changes in behavior
- D. Both B and C are correct

The future is now: How to help your team navigate digital disruption

10. Which of the following accounting and finance functions are companies automating?

- A. Invoicing
- B. Data analysis
- C. Client service
- D. Both answer A and B are correct

11. Managers should apply four strategies to help staff successfully navigate and embrace digital disruption. Which of the following is not one of these strategies?

- A. Explain the impact of the change
- B. Take a wait and see attitude towards digital disruption
- C. Encourage staff to maintain relevant skills
- D. Provide support after the change

12. What technical and non-technical skills are most important for employees to have as their organizations undergo digital transformation?

- A. Benchmarking skills
- B. Data analytic skills
- C. Problem solving skills
- D. Experience with digital voice over internet protocols

New members and affiliates

43

new members and affiliates
applied in **August**

23

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applied in **September**

The list of new members and affiliates is available on The Ohio Society of CPAs' website at www.ohiocpa.com/quick-links/about-oscpc

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